

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number	0	6	7	8	6	3	8	1
Company name in full	BOSTON CONSULTING LIMITED							

→ **Filling in this form**  
Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s)	JOHN WILLIAM
Surname	BUTLER

### 3 Liquidator's address

Building name/number	THE CHAPEL
Street	BRIDGE STREET
Post town	DRIFFIELD
County/Region	E.YORKS
Postcode	Y O 2 5 6 D A
Country	

### 4 Liquidator's name ①

Full forename(s)	ANDREW JAMES
Surname	NICHOLS

① **Other liquidator**  
Use this section to tell us about  
another liquidator.


### 5 Liquidator's address ②

Building name/number	THE CHAPEL
Street	BRIDGE STREET
Post town	DRIFFIELD
County/Region	E.YORKS
Postcode	Y O 2 5 6 D A
Country	

② **Other liquidator**  
Use this section to tell us about  
another liquidator.

LIQ13

Notice of final account prior to dissolution in MVL

6	Final account	
	<input checked="" type="checkbox"/> I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.	
7	Sign and date	
Liquidator's signature	<div>Signature</div> <div>X</div> <div>X</div>	
Signature date	<div><div><sup>d</sup>2<sup>d</sup>0</div><div><sup>m</sup>0<sup>m</sup>1</div><div><sup>y</sup>2<sup>y</sup>0</div><div><sup>y</sup>2<sup>y</sup>3</div></div>	

**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name

Company name

Address

Post town

County/Region

Postcode

Country

DX

Telephone

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

**All information on this form will appear on the public record.**

**Where to send**

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

## **BOSTON CONSULTING LIMITED – IN LIQUIDATION**

**COMPANY NUMBER: 06786381**

### **NOTICE OF DISTRIBUTION IN SPECIE**

The joint liquidators hereby distribute in specie the £179,451 of the Director's Loan Account to the ordinary shareholders.


The value of the Director's Loan Account was recorded in the books of the Company at;

	<b>£</b>
The Director's Loan Account	179,451
<b>Total</b>	<b>179,451</b>

As such this value has been attributed to the value of the Director's Loan Account.

The Director's Loan Account has been distributed to the ordinary shareholders as follows;

<b>Shareholders</b>	<b>£</b>
Robert Nigel Johnson	179,451
<b>Total</b>	<b>179,451</b>

Signed:   
.....  
**John Butler**  
**Joint Liquidator**

Dated: 18 November 2022

## **BOSTON CONSULTING LIMITED – IN LIQUIDATION**

### **Final Account**

#### **Attachments to the Final Account**

1. Outcome statement incorporating receipts and payments account
2. SIP9 report
3. Guide to fees and expenses

**Boston Consulting Limited**  
**– in liquidation (“the Company”)**  
**Joint Liquidators’ final account**

## Statutory information

Company number: **06786381**  
Name of company: **Boston Consulting Limited**  
Previous name(s) of company (if any): n/a  
Trading name / style under which: **Boston Consulting Limited**  

- Company carried on business and
- Any debt owed to a creditor was incurred

Type of Liquidation: Members Voluntary Liquidation  
Address of Registered office: The Chapel, Bridge Street, Driffield, YO25 6DA  
Principal trading address: **16 Kirkwell, Bishopthorpe, York, YO23 2RZ**  
Liquidator(s) name(s), address(es) and contact number: J W Butler and A J Nichols of Redman Nichols Butler, The Chapel, Bridge Street, Driffield, East Yorkshire, YO25 6DA  
T: 01377 257788  
Office holder number(s): 9591 & 8367  
Date of appointment: **11 October 2022**  
Is there a liquidation committee? No  
Period of report (“the Period”): Date of appointment to date

## Asset realisations

The following assets have been realized during the Period:

Asset	Estimated to realise per declaration of solvency (£)	Realisations to date (£)	Comments
Cash at bank	416,430	416,389.70	Realised in full
Directors loan Account	179,451	179,451	Realised in full and distributed in specie

## Statement of Insolvency Practice 13 – Transactions with connected parties

In this case, no assets were sold to connected parties.

## Costs and expenses of the liquidation

### Remuneration of office holders

A guide to an Insolvency Practitioner’s fees is available at [www.creditorinsolvencyguide.co.uk](http://www.creditorinsolvencyguide.co.uk) or [www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees](http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees). A copy of the guide to Redman Nichols Butler fees and expenses is attached to this report which details my firm’s current charge out rates.

The table below shows details of my firm's time costs incurred prior to the liquidation ("Pre-costs") and following my appointment as the joint liquidator ("Post-costs");

	<b>Pre-costs</b>	<b>Post-costs</b>
<i>Basis of amount of remuneration:</i>	<i>Time Costs</i>	<i>Time Costs</i>
<i>Who agreed the basis of the remuneration and when?</i>	<i>Directors ratified by members on 11 October 2022</i>	<i>Members on 11 October 2022</i>
<i>Total time costs incurred – see attached</i>	<i>See attached</i>	<i>See attached</i>
<i>Time costs incurred in the Period – see attached</i>	<i>As above</i>	<i>As above</i>
<i>Total remuneration paid to cover pre and post costs</i>		<i>£1,750 plus disbs plus VAT</i>
<i>Total remuneration paid in the Period</i>	<i>As above</i>	<i>As above</i>
<i>Balance of any unbilled time costs</i>	<b><i>Written off – no further sums due</i></b>	<b><i>Written off – no further sums due</i></b>

### ***Redman Nichols Butler expenses***

Attached to this report is a breakdown of the expenses incurred and recovered from the liquidation estate.

In addition to the attached report, a bond of £316.80 has been incurred but not yet re-charged to the estate. The costs of this bond has been recovered.

### ***Other costs and expenses paid during the liquidation and professionals engaged to assist during the liquidation***

<b>Cost / Firm</b>	<b>Costs incurred to date (£)</b>	<b>Costs paid to date (£)</b>	<b>Basis of those fees / costs</b>	<b>Brief description of work carried out</b>	<b>Basis of review of reasonableness of fees</b>
Sunley & Co	150	150	Time costs	Accountancy advice / tax advice	Reasonable

### ***Members' request for further information***

Within 21 days of receipt of this report: -

- i) Members of the company with the concurrence of at least 5% of the total voting rights of all members have the right to vote at a general meeting of the company, or

with the permission of the court upon an application made within the 21 days by any member may make a request in writing to the liquidator for further information about remuneration or expenses set out in the report.

The liquidator must, within 14 days of receipt of the request, respond accordingly.

### ***Right of challenge***

If a member believes that the office holders' remuneration is, in all the circumstances excessive, the basis inappropriate, or the expenses incurred by the office holder are, in all the circumstances, excessive he may, provided certain conditions are met, apply to the court.

The application to court may be made by:

- Members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings or the permission of the court.

The application must, subject to any order of the court, be made no later than 8 weeks (or, in a case where a members' meeting to receive a liquidator's resignation, 4 weeks) after receipt by the applicant of the report which first reports the charging of the remuneration or the incurring of the expenses in question.

### ***Outcome for creditors***

Steps have been taken to review and agree the claims of creditors. The following payments have been made to creditors;

Creditor class	Date of payment	Total amount paid (£)	Dividend rate	Notes
Secured creditor	N/A	N/A	N/A	
Preferential unsecured creditors	N/A	N/A	N/A	
Secondary preferential unsecured creditors	N/A	N/A	N/A	
Non-preferential unsecured creditors	N/A	N/A	N/A	
Statutory interest	N/A	N/A	N/A	

### ***The prescribed part***

The provisions of Section 176A of The Insolvency Act 1986 relating to a prescribed part do not apply as there is no floating charge created after 15 September 2003.

### **Outcome for members**

The attached outcome statement shows the total distributions to members and provides a breakdown of each member's individual distribution.

The total distribution to shareholders is **£592,870.94** which represents a return to shareholders of **£592.87** (to the nearest decimal place) per £1 ordinary share.

### **Ethics**

Reviews of the ethical issues have been undertaken prior to the liquidation and during the Period and no threats have been identified in respect of the management of the insolvency appointment.

### **Conclusion**

There are no outstanding matters and the affairs of the company have been fully wound up.

Should any member require any further information please contact me.



J W Butler  
Joint Liquidator  
22 November 2022



Boston Consulting Limited - In Members' Voluntary Liquidation  
Estimated Outcome Statement  
22-Nov-22

Assets:	Notes	Receipts and payments for the period Declaration of Solvency		Estimated	Total £
		11-Oct-22 15-Nov-22	11 October 2022 to date	Future £	
		£	£		
Cash at Bank		416,430.00	416,389.70	0.00	416,389.70
Director's loan account		179,451.00	179,451.00	0.00	179,451.00
		<u>595,881.00</u>	<u>595,840.70</u>	<u>0.00</u>	<u>595,840.70</u>
Estimated costs of liquidation and other expenses					
Liquidators' Fees - Post costs		(1,750.00)	(1,000.00)	0.00	(1,000.00)
Liquidators' Fees - Pre costs			(750.00)	0.00	(750.00)
Liquidators' Disbursements		(500.00)	(574.80)	0.00	(574.80)
BACS Fee			0.00	0.00	0.00
Accountancy fees			(150.00)	0.00	(150.00)
Bank charges			0.00	0.00	0.00
Bank Interest - written off			0.00	0.00	0.00
Corporation tax			0.00	0.00	0.00
VAT			0.00	0.00	0.00
Irrecoverable VAT		<u>(450.00)</u>	<u>(494.96)</u>	<u>0.00</u>	<u>(494.96)</u>
		<u>(2,700.00)</u>	<u>(2,969.76)</u>	<u>0.00</u>	<u>(2,969.76)</u>
Balance available for creditors		593,181.00	592,870.94	0.00	592,870.94
Unsecured creditors					
H M Revenue and Customs - Corporation Tax			0.00	0.00	0.00
H M Revenue and Customs - PAYE / NI			0.00	0.00	0.00
H M Revenue and Customs - VAT			0.00	0.00	0.00
H M Revenue and Customs - S455 tax			0.00	0.00	0.00
Director's loan account			0.00	0.00	0.00
Statutory Interest			0.00	0.00	0.00
Contingency			0.00	0.00	0.00
Accountancy fees		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Balance available for shareholders		593,181.00	592,870.94	0.00	592,870.94
Distributions to shareholders					
Distribution 1 - Cash	18-Nov-22		(413,419.94)	0.00	(413,419.94)
Distribution 2 - Director's Loan Account - in specie	18-Nov-22		(179,451.00)	0.00	(179,451.00)
		<u>0.00</u>	<u>(592,870.94)</u>	<u>0.00</u>	<u>(592,870.94)</u>
Balance		593,181.00	0.00	0.00	0.00
No. of ordinary shares					
		1,000			
Return to shareholders					
		592.87	£ per ordinary share		
Robert Nigel Johnson					
		1,000			
Distribution 1 - Cash	18-Nov-22		(413,419.94)	0.00	(413,419.94)
Distribution 2 - Director's Loan Account - in specie	18-Nov-22		(179,451.00)	0.00	(179,451.00)
			<u>(592,870.94)</u>	<u>0.00</u>	<u>(592,870.94)</u>
		<u>1,000.00</u>	<u>(592,870.94)</u>	<u>0.00</u>	<u>(592,870.94)</u>

# Redman|Nichols|Butler

## Boston Consulting Limited

**Date of Report:** 22 November 2022  
**Period From:** 01 August 2022 **To:** 22 November 2022  
**Case Type** CVL

<i>Fee estimate approved</i>	No
<i>Value of Pre time estimate</i>	
<i>Value of Post time estimate</i>	
<i>Size of case for CAT 2 exp estimate</i>	
<i>Value of CAT 2 exp estimate</i>	

Abbreviation	Meaning	Abbreviation	Meaning
PTR	Partner	AHR	Average hourly rate (£)
SM	Senior Manager		
MAN	Manager		
AM	Assistant Manager		
AD	Administrator		
SS	Support Staff		

### Basic SIP 9: Actual time costs incurred and bills raised in reporting period and during life of assignment

Post Appointment (payable by the estate)														
Time	Actual hours spent and bills raised in the reporting period													
	PTR	SM	MAN	AM	AD	SS	Total Hours	Total Cost £	AHR £	Bills Raised £	Total Hours	Total Cost £	AHR £	Bills Raised £
POST Administration and Planning Time	2.50	-	-	-	1.35	-	3.85	1,107.60	287.69	-	3.85	1,107.60	287.69	-
POST Case Specific Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POST Creditors Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POST Investigation Job Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POST Realisation of Assets Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POST Trading Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	2.50	-	-	-	1.35	-	3.85	1,107.60	287.69	-	3.85	1,107.60	287.69	-

Expenses	In reporting period			
	Incurring £	Billed £	Incurring £	Billed £
Advertising	258.00	-	258.00	-
Totals	258.00	-	258.00	-

**Notes**  
Hours are recorded as decimals - eg 0.5 equals 30 minutes.

# Redman|Nichols|Butler

## Boston Consulting Limited

**Date of Report:** 22 November 2022  
**Period From:** 01 August 2022 **To:** 22 November 2022  
**Case Type** CVL

<i>Fee estimate approved</i>	<i>No</i>
<i>Value of Pre time estimate</i>	
<i>Value of Post time estimate</i>	
<i>Size of case for CAT 2 exp estimate</i>	
<i>Value of CAT 2 exp estimate</i>	

Abbreviation	Meaning	Abbreviation	Meaning
PTR	Partner	AHR	Average hourly rate (£)
SM	Senior Manager		
MAN	Manager		
AM	Assistant Manager		
AD	Administrator		
SS	Support Staff		

### Basic SIP 9: Actual time costs incurred and bills raised in reporting period and during life of assignment

	Pre Appointment (payable by the estate)													
Time	Actual hours spent and bills raised in the reporting period													
	PTR	SM	MAN	AM	AD	SS	Total Hours	Total Cost £	AHR £	Bills Raised £	Total Hours	Total Cost £	AHR £	Bills Raised £
PRE_APP Payable by Estate Time	6.95	-	-	-	-	-	6.95	2,418.60	348.00	-	6.95	2,418.60	348.00	-
Totals	6.95	-	-	-	-	-	6.95	2,418.60	348.00	-	6.95	2,418.60	348.00	-
Expenses	In reporting period													
	Incurring £	Billed £	Incurring £	Billed £										
Totals	-	-	-	-										

Hours are recorded as decimals - eg 0.5 equals 30 minutes.

# A guide to the fees and expenses charged by Redman Nichols Butler

## Insolvency Practitioner's Fees

Where it has been agreed by a resolution of members that the office holder's remuneration will be calculated by reference to the time properly given by the office holder and his staff in attending to matters arising in an administration of the assignment, we charge out our time at the following hourly charge out rates:-

Grade of staff	Rate (£) from 1 April 2021
Partner	348
Senior Manager	312
Manager	296
Assistant Manager	254
Administrator	176
Support staff	114

These are our current hourly charge out rates and are exclusive of VAT. They are reviewed by us from time to time and the relevant authorising body will be advised of any alterations thereto. We record out our time in one minute units.

## Expenses of Redman Nichols Butler

From time to time, we will incur expenses when carrying out work on an assignment and we will seek to be reimbursed in respect of those expenses. Any such expenses we incur can be split into two categories, Category 1 and Category 2.

Category 1 expenses are expenses that are directly attributable to the assignment and not paid to an associate of us. We will seek to recover these types of expenses without approval from the relevant authorising body. Examples of such expenses include insolvency bonds, advertising, company searches and post redirection orders.

Category 2 expenses are expenses that are paid to any associate of us or which have an element of shared costs. We will seek to recover these types of expense only with approval from the relevant authorising body in the same way that we seek approval from that body in respect of our remuneration for the time that we spend on an assignment. There are only two types of Category 2 expenses for which we will seek reimbursement; staff mileage expenses (at 45p per mile) and archive costs of an insolvent entity's records (at £16 per box, to include the original cost of the box, its secure storage and then its subsequent destruction).

These standard unit charge rates are reviewed by us from time to time and the relevant authorising body will be advised of any alterations thereto.

A guidance note and further information in relation to insolvency office holders' fees is available at [www.R3.org.uk](http://www.R3.org.uk) or <https://insolvency-practitioners.org.uk/regulation-and-guidance/creditors-guides-to-fees/>. Further information about creditors' rights in insolvencies can be obtained at <http://www.creditorinsolvencyguide.co.uk/>.

***Last updated on 30 June 2022***